

How To Read The Budget

Volume 2 contains information on non-General Fund budgets or “Other Funds.” A fund accounts for a specific set of activities that a government performs. For example, refuse disposal is an activity and therefore, a fund that is classified as a Special Revenue Fund.

Each County fund is represented with its own narrative that contains programming and budgetary information. Each fund will have its own narrative that contains program and budgetary information. The narratives have several elements including:

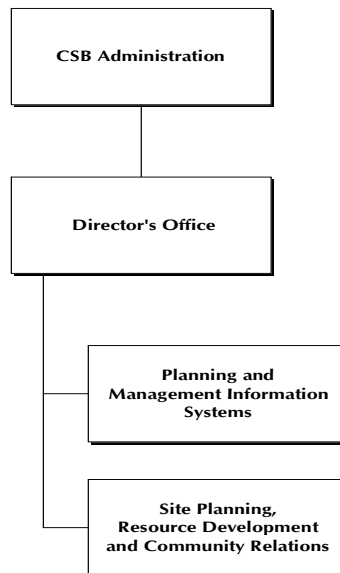
- Organization Chart
- Agency Mission and Focus
- New Initiatives and Recent Accomplishments in Support of the County Vision
- Budget and Staff Resources
- Funding Adjustments
- Cost Centers (funding and position detail)
- Cost Center Specific Goals, Objectives and Key Performance Measures
- Performance Measurement Results
- Fund Statement
- Summary of Capital Projects
- Project Detail Tables

Not all narratives will contain each of these components. For example, funds that are classified as Capital Funds will not have organization charts because staff positions are not budgeted in these funds; that is, they only provide funding for the purchase and construction of capital construction projects. However, Capital Funds do have a Summary of Capital Projects that lists the cost of each project in a fund. A brief example of each section follows.

Organization Chart:

The organization chart displays the organizational structure of each fund. An example depicting the organizational structure of the Community Services Board - Administration is shown below.

COMMUNITY SERVICES BOARD ADMINISTRATION



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Agency Mission and Focus:

The Agency Mission is a broad statement reflecting intended accomplishments for achievement of the agency's public purpose. It describes the unique contribution of the organization to the County government and/or citizens receiving services and provides a framework within which an agency operates. The Agency Focus section includes a description of the agency programs and services. The agency's relationship with County Boards, Authorities or Commissions may be discussed here, as well as key drivers or trends that may be influencing how the agency is conducting business. The focus section is also designed to inform the reader about the strategic direction of the agency and the challenges that it is currently facing. Highlights of these challenges can be found in the "Thinking Strategically" box in the focus section.

New Initiatives and Recent Accomplishments in Support of the County Vision:

To further strengthen the link between the budget and the strategic direction of both the County and each agency, each agency's new initiatives and recent accomplishments are presented by County Vision Element. There are seven County Vision Elements which are depicted by small icons. The Vision Elements include:



Maintaining Safe and Caring Communities



Building Livable Spaces



Connecting People and Places



Maintaining Healthy Economies



Practicing Environmental Stewardship



Creating a Culture of Engagement



Exercising Corporate Stewardship

Individual agency narratives identify strategic issues, which were developed during the agency strategic planning efforts, link new initiatives and recent accomplishments as well as core services to the Vision Elements and expand the use of performance measures to clearly define how well the agency is delivering a specific service.

Budget and Staff Resources:

It is important to note that expenditures are summarized in three categories. *Personnel Services* consist of expenditure categories including regular pay, shift differential, limited and part-time salaries, and overtime pay. *Operating Expenses* are the day-to-day expenses involved in the administration of the agency, such as office supplies, printing costs, repair and maintenance for equipment, and utilities. *Capital Equipment* includes items that have a value that exceeds \$5,000 and an expected lifetime of more than one year, such as an automobile or other heavy equipment. In addition, some agencies will also have a fourth expenditure category entitled *Recovered Costs*. Recovered Costs are reimbursements from other County agencies for specific services or worked preformed or reimbursements of work associated with capital construction projects. These reimbursements are reflected as a negative figure in the agency's budget, thus offsetting expenditures.

A Summary Table is provided as a summary of the agency's positions, expenditures less recovered costs, and income/revenue (if applicable).

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Funding Adjustments:

This section summarizes changes to the budget. The first section includes adjustments from the *FY 2004 Revised Budget Plan* necessary to support the FY 2005 program. In addition, any adjustments resulting from the Board of Supervisors deliberations on the Advertised budget are highlighted here.

The second section includes revisions to the current year budget that have been made since its adoption. All adjustments as a result of the *FY 2003 Carryover Review*, the *FY 2004 Third Quarter Review*, and any other changes through April 19, 2004 are reflected here. Funding adjustments are presented programmatically. For example, the entire cost to open a new facility is presented in one place and includes personnel costs, operating expenses and other costs.

Cost Centers:

As an introduction to the more detail information contained for each functional area or Cost Center, a list of the cost centers is included with a graphical representation of the FY 2005 budget by Cost Center. In addition, each Cost Center is highlighted by several icons which indicate the various Vision Elements that are supported by the programs and services within the Cost center. A listing of the staff resources for each cost center is also included.

Key Performance Measures

Most Cost Centers include Goals, Objectives and Performance Indicators. Goals are broad statements of purpose, generally indicating what service or product is provided, for whom, and why. Objectives are outcome-based statements of specifically what will be accomplished during the budget year. Ideally, these objectives should support the goal statement, reflect planned benefit(s) to customers, be written to allow measurement of progress and describe a quantifiable target. Indicators are the first-level data for reporting performance on those objectives.

A Family of Measures is provided to present an overall view of a program so that factors such as cost can be balanced with customer satisfaction and the outcome ultimately achieved. The concept of a Family of Measures encompasses the following types of indicators and serves as the structure for a Performance Measurement model that presents a comprehensive picture of program performance as opposed to a single-focus orientation.

- Input: Value of resources used to produce an output.
- Output: Quantity or number of units produced.
- Efficiency: Inputs used per unit of output.
- Service Quality: Degree to which customers are satisfied with a program, or the accuracy or timeliness with which the product/service is provided.
- Outcome: Qualitative consequences associated with a program.

Performance Measurement Results:

This section includes a discussion and analysis of how the agency's Performance Measures relate to the provision of activities, programs, and services stated in the Agency Mission. The results of current performance measures are discussed, as well as action plans for future-year improvement of performance targets.

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Fund Statement:

A Fund Statement provides a breakdown of all collected revenues and total expenditures and disbursements for a given fiscal year. It also provides the total funds available at the beginning of a fiscal year and an Ending Balance. An example follows:

FUND STATEMENT							
Fund Type	Fund Type 040, Enterprise Funds			Fund 401, Sewer Operation and Maintenance			Fund
		FY 2003 Actual	FY 2004 Adopted Budget Plan	FY 2004 Revised Budget Plan	FY 2005 Advertised Budget Plan	FY 2005 Adopted Budget Plan	
	Beginning Balance	\$5,666,012	\$84,030	\$5,553,095	\$199,103	\$199,103	
Revenue Categories	Revenue:						Funds available at the beginning of the fiscal year
	Miscellaneous Revenue	\$51,886	\$0	\$0	\$0	\$0	
	Sale Surplus Property	42,007	0	0	0	0	
	Total Revenue	\$93,893	\$0	\$0	\$0	\$0	
	Transfer In:						
	Sewer Revenue (400)	\$60,773,880	\$63,852,440	\$59,829,255	\$71,745,705	\$71,745,705	
	Total Transfer In	\$60,773,880	\$63,852,440	\$59,829,255	\$71,745,705	\$71,745,705	
	Total Available	\$66,533,785	\$63,936,470	\$65,382,350	\$71,944,808	\$71,944,808	Revenue available for expenditure during the fiscal year
Expenditure Categories	Expenditures:						
	Personnel Services	\$17,768,869	\$21,141,130	\$21,141,130	\$22,145,842	\$22,145,842	
	Operating Expenses	42,633,459	42,653,792	43,882,179	49,274,548	49,274,548	
	Recovered Costs	(683,007)	(690,666)	(690,666)	(578,471)	(578,471)	
	Capital Equipment	1,261,369	721,784	850,604	858,059	858,059	
	Total Expenditures	\$60,980,690	\$63,826,040	\$65,183,247	\$71,699,978	\$71,699,978	
Total Funds Available minus Total Disbursements	Total Disbursements	\$60,980,690	\$63,826,040	\$65,183,247	\$71,699,978	\$71,699,978	
	Ending Balance	\$5,553,095	\$110,430	\$199,103	\$244,830	\$244,830	
	PC Replacement Reserve	84,030	110,430	110,430	244,830	244,830	
	Unreserved Balance	\$5,469,065	\$0	\$88,673	\$0	\$0	

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Summary of Capital Projects:

A Summary of Capital Projects is included in all Capital Project Funds, and selected Enterprise Funds, Housing Funds and Special Revenue Funds that support capital expenditures. The Summary of Capital Projects provides detailed financial information about each capital project within each fund, including: total project estimates, prior year expenditures, revised budget plans, and proposed funding levels. The Summary of Capital Projects may include some projects without a Total Project Estimate amount. These projects are considered "continuing" projects, or projects for which funding is necessary on an ongoing basis (e.g., a contingency or planning project).

FY 2005 Summary of Capital Projects

Fund: 301 Contributed Roadway Improvements

Project #	Description	Total Project Estimate	FY 2003 Actual Expenditures	FY 2004 Revised Budget	FY 2005 Advertised Budget Plan	FY 2005 Adopted Budget Plan
007700	Fairfax Center Reserve		\$714,071.46	\$7,805,113.41	\$716,467	\$716,467
007701	Route 50/Waples Mill Interchange	1,909,619	327,670.15	1,567,894.40	0	0
008800	Centreville Reserve		249,260.00	3,070,934.90	92,661	92,661
008801	Stone Road	1,004,903	17,205.08	987,697.92	0	0
008802	Clifton Road	403,595	190,050.82	137,720.79	0	0
009900	Miscellaneous Reserve		56,000.00	9,043,653.80	1,115,678	1,115,678
009901	Primary Improvements		0.00	424,584.00	0	0
009902	Secondary Improvements		0.00	388,938.00	0	0
009903	Bridge Design/Construction		0.00	8,369.00	0	0
009904	Intersection/Interchange		0.00	311,975.00	0	0
009906	Signal Installations		89,777.00	278,037.57	0	0
009908	Transit Improvements		0.00	5,381.59	0	0
009909	Reston East Park-N-Ride		0.00	103,862.00	0	0
009911	Tysons Corner Reserve		300,000.00	9,458,289.00	230,475	230,475
009913	Dolley Madison Blvd	8,945,941	5,950,806.94	2,068,870.25	0	0
Total		\$12,264,058	\$7,894,841.45	\$35,661,321.63	\$2,155,281	\$2,155,281

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Project Detail Tables:

Project Detail Tables are included for each capital project funded in FY 2005. This table includes financial information and a narrative description of the project, including project location, description, and the source of funding which will support the FY 2005 funded amount (i.e., General Funds, General Obligation Bonds, Transfers from Other Funds, or Other). An example follows:

009442	Parks – Grounds Maintenance
Countywide	Countywide
Description and Justification: This project provides for grounds maintenance at non-revenue producing countywide parks. Grounds maintenance includes the upkeep of sidewalks and parking lots, bridges, recreation and irrigation equipment, picnic equipment, tennis courts, and trails. FY 2005 funding in the amount of \$700,000 is included for grounds maintenance needs at designated Park Authority sites throughout the County.	

	Total Project Estimate	Prior Expenditures	FY 2003 Expenditures	FY 2004 Revised Budget Plan	FY 2005 Advertised Budget Plan	FY 2005 Adopted Budget Plan	Future Years
Land Acquisition		\$0	\$0	\$0	\$0	\$0	\$0
Design and Engineering		0	0	0	0	0	0
Construction		0	0	0	700,000	700,000	0
Other		1,200,458	876,625	734,828	0	0	0
Total	Continuing	\$1,200,458	\$876,625	\$734,828	\$700,000	\$700,000	\$0

Source of Funding				
General Fund	General Obligation Bonds	Transfers from Other Funds	Other	Total Funding
\$700,000	\$0	\$0	\$0	\$700,000